

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

39 Powell
0712 Deer Lodge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,365,685.63	2,365,685.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	139,244.87	139,244.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,368.81	23,368.81	0.00	0.00	0.00	0.00
222X Educational Media Services	81,925.79	81,925.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,232.93	82,232.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	187,321.75	187,321.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,861.61	0.00	71,861.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	380,871.59	380,871.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	371,015.18	270,204.26	0.00	100,810.92	0.00	0.00
31XX Food Services	173,585.78	173,585.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,911.00	36,911.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,602.79	24,602.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	11,980.77	11,980.77	XXXXXXXXXX	0.00	0.00	0.00
Totals	3,950,608.50	3,777,935.97	71,861.61	100,810.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,950,608.50					
Line A	Preliminary Indirect Cost Rate [C divided by B] 71,861.61/3,777,935.97		1.90%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

39 Powell
0713 Powell County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,668,621.57	1,668,621.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	112,872.22	112,872.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	317.00	317.00	0.00	0.00	0.00	0.00
222X Educational Media Services	72,310.31	72,310.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	136,579.12	136,579.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	106,289.69	106,289.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,474.29	0.00	60,474.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	284,345.10	272,750.10	0.00	11,595.00	0.00	0.00
27XX Student Transportation Services	211,852.32	110,852.32	0.00	101,000.00	0.00	0.00
31XX Food Services	1,050.22	1,050.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,891.62	24,891.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	101,608.10	101,608.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	40,525.79	40,525.79	XXXXXXXXXX	0.00	0.00	0.00
Totals	2,821,737.35	2,648,668.06	60,474.29	112,595.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,821,737.35					
Line A	Preliminary Indirect Cost Rate [C divided by B] 60,474.29/2,648,668.06		2.28%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

39 Powell
0715 Ovando Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	116,818.87	116,818.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	601.94	601.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,014.66	8,014.66	0.00	0.00	0.00	0.00
222X Educational Media Services	3,931.31	3,931.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,082.18	9,082.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,220.44	0.00	290.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	31,871.52	31,871.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,011.07	6,011.07	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,950.00	0.00	XXXXXXXXXX	8,950.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,836.22	3,836.22	XXXXXXXXXX	0.00	0.00	0.00
Totals	191,338.21	180,167.77	290.96	8,950.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	191,338.21					
Line A	Preliminary Indirect Cost Rate [C divided by B] 290.96/180,167.77		0.16%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**39 Powell
0717 Helmville Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	123,458.03	123,458.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,192.92	8,192.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,229.76	7,229.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,774.24	5,774.24	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,773.40	42,773.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	30,781.66	30,781.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,532.41	8,532.41	XXXXXXXXXX	0.00	0.00	0.00
Totals	226,742.42	226,742.42	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	226,742.42					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/226,742.42		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

39 Powell
0718 Garrison Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	82,534.43	82,534.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,435.66	2,435.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,286.46	2,286.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,049.72	9,049.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,796.09	0.00	6,796.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,879.59	7,879.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	9,120.79	9,120.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	492.74	492.74	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,167.51	3,167.51	XXXXXXXXXX	0.00	0.00	0.00
Totals	123,762.99	116,966.90	6,796.09	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	123,762.99					
Line A	Preliminary Indirect Cost Rate [C divided by B] 6,796.09/116,966.90		5.81%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

39 Powell
0719 Elliston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	149,253.71	149,253.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	470.41	470.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,747.00	2,747.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,672.70	25,672.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	31,852.25	31,852.25	0.00	0.00	0.00	0.00
31XX Food Services	24,276.67	24,276.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,577.00	0.00	XXXXXXXXXX	3,577.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	9,380.74	9,380.74	XXXXXXXXXX	0.00	0.00	0.00
Totals	247,230.48	243,653.48	0.00	3,577.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	247,230.48					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/243,653.48		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

39 Powell
0720 Avon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	123,113.86	123,113.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,308.04	11,308.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,188.85	2,188.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,773.20	17,773.20	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,680.15	26,680.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	25,021.49	25,021.49	0.00	0.00	0.00	0.00
31XX Food Services	644.78	644.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,757.95	2,757.95	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,620.11	8,620.11	XXXXXXXXXX	0.00	0.00	0.00
Totals	218,108.43	218,108.43	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	218,108.43					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/218,108.43		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

39 Powell
0721 Gold Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	47,366.78	47,366.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,428.31	1,428.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,874.69	1,874.69	0.00	0.00	0.00	0.00
222X Educational Media Services	1,645.26	1,645.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,328.26	4,328.26	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,507.36	8,507.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,284.71	10,284.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,292.03	1,292.03	XXXXXXXXXX	0.00	0.00	0.00
Totals	76,727.40	76,727.40	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	76,727.40					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/76,727.40		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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